



**CITY OF KIRKLAND**  
**Department of Parks & Community Services**  
**505 Market Street, Suite A, Kirkland, WA 98033 425.587.3300**  
**www.kirklandwa.gov**

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## **MEMORANDUM**

**To:** Kurt Triplett, City Manager

**From:** Jennifer Schroder, Director  
Michael Cogle, Deputy Director  
Leslie R. Miller, Human Services Coordinator

**Date:** January 8, 2015

**Subject:** Remittance of Duck Dash Raffle Tax Receipts to Selected Agency

### **RECOMMENDATION:**

That the City Council approves the remittance of the Duck Dash raffle tax receipts to Nourishing Networks Central.

### **BACKGROUND DISCUSSION:**

The Kirkland Rotary Club held its annual Puget Sound Duck Dash on August 8, 2014. The Club raises funds through this event to support local charities.

All organizations that have raffles in Kirkland are required to collect and remit a raffle tax to the City. Gross revenues less cash paid as/for prizes are used to determine the taxable amount. When a raffle is conducted by a charitable or nonprofit organization, no taxes are imposed on the first ten thousand dollars (per calendar year) of gross receipts. The raffle tax due is based on the taxable amount times a rate of five percent.

At the June 1, 1999 City Council meeting, the Council requested that staff and the Human Services Advisory Committee review options and make recommendations for a process to distribute raffle tax revenues to human service agencies. Since that time, the City has honored this request by distributing raffle tax collected to local nonprofit or charitable organizations as requested by the event organizer.

City staff is proposing that the 2014 Kirkland Rotary Duck Dash raffle tax in the amount of \$937.95 be paid to Nourishing Networks Central as requested by the Kirkland Rotary Club.